

## 2005 Legislative Revision:

County: 05 Carbon

District: 0056 Red Lodge Elem

				FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit_	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	RED	LODGE K-6	242	14,598.00	1,050,739.80	251	15,003.50	1,089,591.00
M1	RED	LODGE 7-8	95	63,076.44	528,247.50	88	58,570.98	489,478.00
2.	* DIR	RECT STATE AID	)					740,527.80
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						1,403,582.59
	* c.	Maximum Budget	t Limit					1,775,128.95
	* d.	Highest Budget W						
		excluding tuition,						1,749,107.98
	* e.	Highest Budget W						1,775,128.95
	* f.	Highest Voted An	nount (3e-3	d)				26,020.97
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					1,302,543.38
	* b. FY 2004-2005 Maximum Budget				1,648,068.77			
	* c.	FY 2004-2005 AN	<b>NB</b>					335
	* d.	FY 2004-2005 Ad	dopted Gene	eral Fund Budge	et			1,648,068.77
	* e.	FY 2004-2005 Ov	er-BASE I	evy As Submit	ted On Budget <sub>-</sub>			345,525.39
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.	SPE	ECIAL EDUCATION	ON FUND	NG (FY2005-2	2006):			
		TE: Block Grant Eligiling listed. Block Gra						eeive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			46,745.27
	* b.	Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			4,698.58
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	51,443.85
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		15,579.51

District: 0056 Red Lodge Elem

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	15,425.94
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	5,141.24
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	20,567.18
	Mini	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	67,312.45

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School				
County							
a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00				
b.	FY 2004-05 County ANB (Budgeted)	1,083	529				
c.	County Retirement Mill Value per ANB	22.68	46.42				
D	istrict						
d.	Tax Year 2004 District Taxable Value	9,101,989.00	N/A				
e.	FY 2004-05 District ANB (Budgeted)	335	N/A				
f.	District Debt Service Mill Value Per ANB	27.17	N/A				
St	tatewide						
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86				
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59				

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0056 Red Lodge Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	<b>Elementary</b> 1,752,163,083.00	<b>High School</b> 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	N/A
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	540,929.58	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	26,033.14	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	10,607,872.49	N/A
	(e)	District taxable valuation (Tax Year 2004)***	9,101,989.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,506.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	91,173.09	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	60,412.53	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	4,698.58	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

District: 0057 Red Lodge H S

		2	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	RED LODGE HS 9-12	176	225,273.00	975,084.00	175	225,273.00	969,587.50
2.	* DIRECT STATE AID	)					536,559.58
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				96%
	* b. BASE Budget						1,003,415.87
	* c. Maximum Budge						1,263,993.98
	* d. Highest Budget V			DACE			1 251 424 02
	excluding tuition,  * e. Highest Budget V						1,251,434.93 1,263,993.98
	* f. Highest Voted A						12,559.05
4	_						12,337.03
4.	* a. FY 2004-2005 B.						022 125 04
	* b. FY 2004-2005 M	_					933,125.94 1,176,725.32
	* c. FY 2004-2005 A		U				1,170,723.32
	* d. FY 2004-2005 A						1,181,145.00
	* e. FY 2004-2005 O	-	_				248,019.06
	* f. FY 2004-2005 Ed		•	Ū			, , , , , , , , , , , , , , , , , , ,
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-	2006)•	•		•
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			eive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			24,412.96
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fe	or Dispropo	ortionate Costs (	See Final Page)			4,069.67
	* d. Total Special Edu		•			5c]	28,482.63
	Prorated Cooperative	•		•	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		8,136.48

District: 0057 Red Lodge H S

	1	<del></del>	
*	f(i).	District's Required Match for IBG [5a X 0.33]	8,056.28
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,685.04
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	10,741.32
	Mini	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	35,154.28

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
	b.	FY 2004-05 County ANB (Budgeted)	1,083	529
	c.	County Retirement Mill Value per ANB	22.68	46.42
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	10,938,999.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	168
	f.	District Debt Service Mill Value Per ANB	N/A	65.11
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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District: 0057 Red Lodge H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	393,933.88
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,604.92
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	11,631,157.35
	(e)	District taxable valuation (Tax Year 2004)***	N/A	10,938,999.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	692.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	51,745.42	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	31,619.42	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	4,069.67	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

District: 0059 Bridger K-12 Schools

			FY 2005-200	6		3 Year Avg Al	NB
1.	<b>CERTIFIED ANB</b>		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BRIDGER K-6	72	14,395.25	313,840.80	82	13,584.25	357,347.80
H1	BRIDGER HS 9-12	74	225,273.00	411,865.50	70	225,273.00	389,672.50
M1	BRIDGER 7-8	30	65,329.17	167,302.50	41	74,340.09	228,534.00
2.	* DIRECT STATE AI	<b>D</b>					585,992.26
3.	FY2006 BUDGET L	IMITS					
	* a. Required % of S	•	· ·	-			100%
	* b. BASE Budget	.=======					1,106,853.01
	* c. Maximum Budg						1,397,427.84
	* d. Highest Budget			D A GE			1 207 427 94
	excluding tuition  * e. Highest Budget						1,397,427.84
	0 0						1,397,427.84
4	* f. Highest Voted A PRIOR YEAR INFO						0.00
4.							1,044,829.25
	č						
	* b. FY 2004-2005 Maximum Budget * c. FY 2004-2005 ANB						
	* d. FY 2004-2005						191 1,347,259.68
	* e. FY 2004-2005 (	_	_				302,430.43
	* f. FY 2004-2005 I		=	_			*
_		-		•		E unaci 5070 Te	
5.	SPECIAL EDUCAT NOTE: Block Grant Eli		,	*	Voll oro due	lified and will rec	aiva tha
	funding listed. Block G						cive the
	Block Grant Eligibil	ity Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block G	rant Rate [IB	G] per ANB				138.71
	Related Services Bloo	ck Grant Rate	e [RSBG] per Al	NB			46.23
	Threshold to Determi	ne Dispropor	tionate Costs				1.314737924
	Special Education A	llowable Co	st Payments				
	* a. Instructional Blo	ock Grant En	titlement [IBG 1	ate X ANB]			24,412.96
	* b. Related Services	s Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement	for Dispropo	ortionate Costs (	See Final Page).			14,760.40
	* d. Total Special Ed	ducation Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	39,173.36
	<b>Prorated Cooperativ</b>	ve Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	s Block Gran	t Entitlement (P	aid Directly to C	Coop)		8,136.48

District: 0059 Bridger K-12 Schools

Required Local I	<b>Tatch</b>	
* f(i). District's Re	quired Match for IBG [5a X 0.33]	8,056.28
f(ii) District's Re	quired Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RS	BG Match to be Paid by District to Cooperative [5e X 0.33]	2,685.04
* f(iv) Total Requir	ed Local Match To Avoid Reversions	
[5f(i) + 5f(ii)]	+ 5f(iii)]	10,741.32

#### **Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

35,154.28

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#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated)			0.00
Statewide/District Data	Statewide	District	

a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district

large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
b.	FY 2004-05 County ANB (Budgeted)	1,083	529
c.	County Retirement Mill Value per ANB	22.68	46.42
D	istrict		
d.	Tax Year 2004 District Taxable Value	4,872,712.00	4,872,712.00
e.	FY 2004-05 District ANB (Budgeted)	122	69
f.	District Debt Service Mill Value Per ANB	39.94	70.62
St	tatewide		
¢ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

District: 0059 Bridger K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	<b>Elementary</b> 1,752,163,083.00	<b>High School</b> 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	107,450,132.42
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	228,917.87	208,295.42
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,349.70	6,430.50
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,495,406.23	6,128,277.76
	(e)	District taxable valuation (Tax Year 2004)***	4,872,712.00	4,872,712.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,256.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	58,793.01	26,414.25	85,207.26
b.	FY2003-2004 amount to avoid reversion	25,260.21	11,481.91	36,742.12
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	10,232.98	4,527.42	14,760.40

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon
District: 0060 Joliet Elem

WIII	oc refrect	ca on the 1 1 2000 m	iai budget ioi					
1	CEI	OTHERED AND		FY 2005-200	6		3 Year Avg Al	
1. * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1		ET K-6	190	15,611.75	825,949.00	187	15,206.25	812,963.80
M1		ET 7-8	58	51,812.79	323,045.50	64	56,318.25	356,368.00
2.		ECT STATE AID						554,662.76
3.		2006 BUDGET LI						
	* a.	Required % of Sp		Ü	-			90%
	* b.	BASE Budget						1,052,180.74
	* c.	Maximum Budge						1,325,695.12
	* d.	Highest Budget V excluding tuition,			overRASE reve	nijec		1,239,569.51
	* e.	Highest Budget V						1,325,695.12
	* f.	Highest Voted A						86,125.61
4.		OR YEAR INFO	,					,
	* a.	FY 2004-2005 B						1,021,288.89
	* b.	FY 2004-2005 M	_					1,292,002.63
	* c.	FY 2004-2005 A		U				259
	* d.	FY 2004-2005 A						1,208,677.66
	* e.	FY 2004-2005 O	•	ū				187,388.77
	* f.	FY 2004-2005 Ed		•	•			alized EQ
5.	SPE	CIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOT	E: Block Grant Eligi	blity Status =	"Yes" means OI	PI records indicate			ceive the
	fund	ing listed. Block Gra	ant Eligiblity	Status = "No" me	eans you have NO	T yet qualifi	ed.	
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloo	ck Grant En	titlement [IBG 1	rate X ANB]			34,400.08
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement for	or Dispropo	rtionate Costs (	See Final Page).			4,821.12
	* d.	Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	39,221.20
		rated Cooperative	•		-	•		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		11,465.04

Cou	•	05 Carbon			
Dist	rict:	0060 Joliet Elem			
	* f(i). f(ii) * f(iii	District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coo  Total Required Local Match To Avoid Reversions  [5f(i) + 5f(ii) + 5f(iii)]	pperative [5e X 0.	33]	11,352.03 N/A 3,783.46 15,135.49
	Miı	nimum Special Education Budget To Avoid Reversi	ions		
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]	rsions		49,535.57
6.		EXIBILITY FUNDING (ESTIMATED):  e: Statewide appropriation, school count, and large school count.	count are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta a. b. c. d.	tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count Estimated Large School Count	0 0	District	
	FY:	2005-2006 Payments (estimated)			
	e. f.	District Student Funding  [(40% statewide appropriation / statewide 5 year ave average] + [(20% statewide appropriation / statewide district prior year ANB]  District K12 Public School Funding  [(15% statewide appropriation / statewide school couschool count]  District Large K12 Public School Funding  [(25% statewide appropriation / statewide large school count]	e prior year ANB) unt) x district	) x 	
		large school count]	or county x distric		
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GTI	B:	
	Cor	inty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00	
	b.	FY 2004-05 County ANB (Budgeted)		529	
	c.	County Retirement Mill Value per ANB	22.68	46.42	
		trict			
	d.	Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	9.31	N/A	
		tewide			
*	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
District: 0060 Joliet Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	424,462.95	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	20,149.88	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	8,318,706.05	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,410,571.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	5,908.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	68,952.00	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	43,277.98	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	4,821.12	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon
District: 0061 Joliet H S

			FY 2005-200	06		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	JOLIET HS 9-12	133	225,273.00	738,283.00	128	225,273.00	710,688.00
2.	* DIRECT STATE AID	)					430,709.53
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9-	-306(8)]		75%
	* b. BASE Budget						808,998.30
	* c. Maximum Budge	t Limit					1,012,785.02
	* d. Highest Budget V						056 101 01
	excluding tuition,						956,181.91
	* e. Highest Budget V						1,012,785.02
	* f. Highest Voted Ar						56,603.11
4.	PRIOR YEAR INFO						
	* a. FY 2004-2005 BA	_					729,286.84
	* b. FY 2004-2005 M		U				912,937.25
	* c. FY 2004-2005 Al						123
	* d. FY 2004-2005 Ac	-	•				876,470.45
	* e. FY 2004-2005 O		•	•			147,183.61
	* f. FY 2004-2005 Ed	qualization	Status			Equ	ialized EQ
5.	SPECIAL EDUCATION		,	*			
	NOTE: Block Grant Eligi funding listed. Block Gra						eive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropoi	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			18,448.43
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			7,047.33
	* d. Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	25,495.76
	<b>Prorated Cooperative</b>	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		6,148.59

Cou	•	05 Carbon			
Dist	rict:	0061 Joliet H S			
	* f(i). f(ii) * f(iii	District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coop  Total Required Local Match To Avoid Reversions	perative [5e X 0.	33]	6,087.98 N/A 2,029.03
		[5f(i) + 5f(ii) + 5f(iii)]			8,117.01
	Min * g.	mimum Special Education Budget To Avoid Reversion  Minimum Special Education Budget to Avoid Reversion  [5a + 5b + 5f(iv)]	sions		26,565.44
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school cont.	ount are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta a. b. c.	tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count	0 0	District	
	d.	Estimated Large School Count	_ 0		
	FY	2005-2006 Payments (estimated)			
	e. f.	District Student Funding [(40% statewide appropriation / statewide 5 year averaverage] + [(20% statewide appropriation / statewide district prior year ANB]  District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME			
	<b>C</b>		Elementary	High School	
		Inty Tax Year 2004 County Taxable Value	24 558 032 00	24,558,032.00	
	a. b.	EV 2004 07 C	1,083	529	
	c.	County Retirement Mill Value per ANB	22.68	46.42	
		trict	22.00	70.72	
	d.	Tax Year 2004 District Taxable Value	N/A	4,093,772.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	123	
	f.	District Debt Service Mill Value Per ANB	N/A	33.28	
		tewide	14/11	33.20	
*	Sta ** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	ج. 1	Statewide Retirement with value per AND	21.39	40.50	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
District: 0061 Joliet H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	309,767.21
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,308.48
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	9,106,420.19
	(e)	District taxable valuation (Tax Year 2004)***	N/A	4,093,772.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,013.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	47,113.00	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	22,433.89	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	7,047.33	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

District: 0069 Roberts K-12 Schools

WIII	be reflected on the 1-1 2000 fin	iai oudget 10					
1	CEDTIFIED AND		FY 2005-200	16		3 Year Avg Al	NB
1. * Bu	CERTIFIED ANB dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	ROBERTS K-6	56	13,178.75	244,188.00	59	13,381.50	257,251.80
H1	ROBERTS HS 9-12	62	225,273.00	345,262.50	63	225,273.00	350,815.50
M1	ROBERTS 7-8	30	78,845.55	167,302.50	31	76,592.82	172,871.50
2.	* DIRECT STATE AID						489,995.20
3.	FY2006 BUDGET LII						.05,550.20
3.	* a. Required % of Sp		ınding in Maxin	num [MCA 20-9-	-306(8)]		75%
	* b. BASE Budget		_				908,426.42
	* c. Maximum Budget						1,137,243.54
	* d. Highest Budget W						-,,
	excluding tuition,			overBASE revei	nues		952,426.42
	* e. Highest Budget W	Vith A Vote	<b>;</b>				1,137,243.54
	* f. Highest Voted Ar	mount (3e-3	3d)				184,817.12
4.	PRIOR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 BA	ASE Budge	t				879,534.92
	* b. FY 2004-2005 M	aximum Bu	ıdget				1,108,369.49
	* c. FY 2004-2005 Al	NB					153
	* d. FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			923,534.92
	* e. FY 2004-2005 Ov	ver-BASE I	Levy As Submit	ted On Budget			44,000.00
	* f. FY 2004-2005 Eq	qualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi						eive the
	funding listed. Block Gra			•			
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	int Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			20,529.08
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)_			0.00
	* d. Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	20,529.08
	<b>Prorated Cooperative</b>	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		6,842.04

Dis	trict:	0069 Roberts K-12 Schools			
	Rec	quired Local Match			
	* f(i)	District's Required Match for IBG [5a X 0.33]			6,774.60
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	) District's RSBG Match to be Paid by District to Cooper	ative [5e X 0.33	3]	2,257.88
	* f(iv	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			9,032.48
	Mi	nimum Special Education Budget To Avoid Reversions	8		
	* g.	Minimum Special Education Budget to Avoid Reversio [5a + 5b + 5f(iv)]			29,561.56
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count.	nt are subject to cl	nange through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year averag average] + [(20% statewide appropriation / statewide pr district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]	count) x district		
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	T FUND GTB:	:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	1,558,032.00	24,558,032.00	

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
	b.	FY 2004-05 County ANB (Budgeted)	1,083	529
	c.	County Retirement Mill Value per ANB	22.68	46.42
	Disti	rict		
	d.	Tax Year 2004 District Taxable Value	1,241,908.00	1,241,908.00
	e.	FY 2004-05 District ANB (Budgeted)	89	64
	f.	District Debt Service Mill Value Per ANB	13.95	19.40
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

District: 0069 Roberts K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	<b>Elementary</b> 1,752,163,083.00	<b>High School</b> 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	107,450,132.42
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	174,104.58	198,873.85
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	6,840.27	4,836.63
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	3,385,478.14	5,813,897.10
	(e)	District taxable valuation (Tax Year 2004)***	1,241,908.00	1,241,908.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,144.00	4,572.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	20,851.63	13,331.37	34,183.00
b.	FY2003-2004 amount to avoid reversion	16,604.61	10,775.34	27,379.95
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon
District: 0070 Boyd Elem

		J	FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BOYD K-8	9	20,275.00	39,286.80	10	20,275.00	43,651.00
2.	* DIRECT STATE AID	)					28,574.92
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						53,054.97
	* c. Maximum Budge						66,422.74
	* d. Highest Budget W			DAGE			66 122 74
	excluding tuition,  * e. Highest Budget W						66,422.74 70,937.90
	* f. Highest Voted Ar						4,515.16
	_						4,313.10
4.	* a. FY 2004-2005 BA						61 750 62
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					61,759.63 77,339.97
	* c. FY 2004-2005 Al		_				17,339.97
	* d. FY 2004-2005 Ac						70,937.90
	* e. FY 2004-2005 Ov	-	_				9,178.27
	* f. FY 2004-2005 Ec		•	•			alized EQ
5.	SPECIAL EDUCATION	_				-	
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	"Yes" means OI	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	ate X ANB]			1,248.39
	* b. Related Services		-		-		N/A
	c. Reimbursement for			•			0.00
	* d. Total Special Edu		•	, , , -		5c]	1,248.39
	Prorated Cooperative	-		-	• •		
	* e. Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		416.07

Cor	ınty:	05 Carbon					
Dis	trict:	0070 Boyd Elem					
		quired Local Match					
	* f(i).	District's Required Match for IBG [5a X 0.33]			411.97		
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A		
		) District's RSBG Match to be Paid by District to C	•	33]	137.30		
	* f(iv	Total Required Local Match To Avoid Reversion			5.40.25		
		[5f(i) + 5f(ii) + 5f(iii)]			549.27		
	Mi	nimum Special Education Budget To Avoid Reve	ersions				
	* g.	Minimum Special Education Budget to Avoid Re [5a + 5b + 5f(iv)]			1,797.66		
6.	FL	EXIBILITY FUNDING (ESTIMATED):					
	Not	e: Statewide appropriation, school count, and large schont.	ol count are subject to	change through Octob	er enrollment		
	FY	2005-2006 Appropriation (estimated)			0.00		
	Sta	tewide/District Data	Statewide	District			
	a.	5 Year Average ANB	0.0				
	b.	Prior Year ANB	0				
	c.	Estimated School Count	0				
	d.	Estimated Large School Count	0				
	FY						
	e.						
	[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]						
	f.						
		[(15% statewide appropriation / statewide school school count]	count) x district				
	g.	District Large K12 Public School Funding					
		[(25% statewide appropriation / statewide large so large school count]	chool count) x distric	et			
	h.	Total Flex Fund Entitlement (estimated)			0.00		
7.	DE	BT SERVICES FUND AND COUNTY RETIRE	MENT FUND GTI	3:			
			Elementary	High School			
	Cor	unty					
	a.	Tax Year 2004 County Taxable Value		24,558,032.00			
	b.	FY 2004-05 County ANB (Budgeted)	·	529			
	c.	County Retirement Mill Value per ANB	22.68	46.42			
		trict					
	d.	Tax Year 2004 District Taxable Value		N/A			
	e.	FY 2004-05 District ANB (Budgeted)		N/A			
	f.	District Debt Service Mill Value Per ANB	35.66	N/A			
		tewide					
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86			

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
District: 0070 Boyd Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	25,502.98	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,292.64	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	501,346.05	N/A
	(e)	District taxable valuation (Tax Year 2004)***	463,610.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	38.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	863.33	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,236.52	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

**District: 0071 Fromberg Elem** 

				FY 2005-200	16		3 Year Avg Al	NB
1.	. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FROM	MBERG K-6	82	14,800.75	357,347.80	81	15,003.50	352,998.00
M1	FROM	MBERG 7-8	31	60,823.71	172,871.50	29	58,570.98	161,733.00
2.	* DIR	RECT STATE AID	)					270,812.16
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		84%
	* b.	BASE Budget						518,366.22
	* c.	Maximum Budget	t Limit					651,765.46
	* d.	Highest Budget W			DAGE			501 207 42
	* e.	excluding tuition,						591,297.42
	* e. * f.	Highest Budget W Highest Voted Ar						651,765.46 60,468.04
		_						00,408.04
4.		OR YEAR INFO						450 220 00
	* a.	FY 2004-2005 BA	_					478,229.09
	* b.	FY 2004-2005 M		· ·				605,923.82
	* c.	FY 2004-2005 A						113
	* d. * e.	FY 2004-2005 Ac	•	•				551,160.29
	* e. * f.	FY 2004-2005 Ov FY 2004-2005 Eq		-	_			72,931.20 ralized EQ
			_				Eqt	ialized EQ
5.		ECIAL EDUCATION		,	*		1.6. 1 1 11	
		TE: Block Grant Eligi ing listed. Block Gra						ceive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate [RSBG] per ANB				46.23	
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			15,674.23
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement for			•			6,898.35
	* d.	Total Special Edu		•			5c]	22,572.58
		rated Cooperative	•		-	•		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		5,223.99

**District: 0071 Fromberg Elem** 

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	5,172.50				
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A				
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,723.92				
*	f(iv)	Total Required Local Match To Avoid Reversions					
		[5f(i) + 5f(ii) + 5f(iii)]	6,896.42				
	Minimum Special Education Budget To Avoid Reversions						
-20		ACCONTRACTOR ACCORDANT					

f g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

22,570.65

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#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
$\mathbf{C}$	ounty		
a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
b.	FY 2004-05 County ANB (Budgeted)	1,083	529
c.	County Retirement Mill Value per ANB	22.68	46.42
D	istrict		
d.	Tax Year 2004 District Taxable Value	1,045,513.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	113	N/A
f.	District Debt Service Mill Value Per ANB	9.25	N/A
St	atewide		
⊧ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

District: 0071 Fromberg Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	196,081.73	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,066.85	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	3,875,749.93	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,045,513.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,830.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	41,399.00	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	18,371.05	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	6,898.35	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

District: 0072 Fromberg H S

		2	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	FROMBERG HS 9-12	53	225,273.00	295,263.00	56	225,273.00	311,934.00
2.	* DIRECT STATE AID	)					240,131.53
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget						449,414.06
	* c. Maximum Budge						566,326.31
	* d. Highest Budget V			DAGE			566 226 21
	excluding tuition,  * e. Highest Budget V						566,326.31 575,907.11
	* f. Highest Voted Ar						9,580.80
	_						9,380.80
4.	PRIOR YEAR INFO						451 070 14
	* a. FY 2004-2005 BA	_					451,070.14
	* b. FY 2004-2005 M * c. FY 2004-2005 Al		· ·				569,554.64
	* d. FY 2004-2005 A						58 562,438.07
	* e. FY 2004-2005 Ov	-	_				111,367.93
	* f. FY 2004-2005 Ed		•	•			ialized EQ
5.	SPECIAL EDUCATION	_				1	
٠.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			7,351.63
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			5,982.93
	* d. Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	13,334.56
	<b>Prorated Cooperative</b>	•		-	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		2,450.19

District: 0072 Fromberg H S

Ren	mired	Local	Match
IXCU	uncu	Locai	Match

-		
* f(i).	District's Required Match for IBG [5a X 0.33]	2,426.04
f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	808.56
* f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,234.60
Min	imum Special Education Budget To Avoid Reversions	
* g.	Minimum Special Education Budget to Avoid Reversions	
	[5a + 5b + 5f(iv)]	10,586.23

#### **6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
	b.	FY 2004-05 County ANB (Budgeted)	1,083	529
	c.	County Retirement Mill Value per ANB	22.68	46.42
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	2,119,827.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	58
	f.	District Debt Service Mill Value Per ANB	N/A	36.55
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0072 Fromberg H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	187,562.14
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,144.66
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,585,472.07
	(e)	District taxable valuation (Tax Year 2004)***	N/A	2,119,827.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,466.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	28,195.09	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	10,068.75	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	5,982.93	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

District: 0073 Edgar Elem

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EDGAR K-8	10	20,275.00	43,651.00	17	20,275.00	74,194.80
2.	* DIRECT STATE AID	)					42,228.00
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						77,702.70
	* c. Maximum Budge	t Limit					97,243.95
	* d. Highest Budget V						07.242.05
	excluding tuition,						97,243.95
	* e. Highest Budget V						118,388.48
	* f. Highest Voted Ar	·					21,144.53
4.	PRIOR YEAR INFO						
	* a. FY 2004-2005 BA	_					70,645.50
	* b. FY 2004-2005 M		U				88,479.72
	* c. FY 2004-2005 A						16
	* d. FY 2004-2005 A	-	_				88,479.72
	* e. FY 2004-2005 O		•	•			17,834.22
	* f. FY 2004-2005 Ed	qualization S	Status			Equ	ialized EQ
5.	SPECIAL EDUCATION		,	*			
	NOTE: Block Grant Eligi funding listed. Block Gra						eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			1,387.10
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			0.00
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	1,387.10
	<b>Prorated Cooperative</b>	-		•	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		462.30

Cou	inty:	05 Carbon			
Dist	trict:	0073 Edgar Elem			
	Rec	yuired Local Match			
	* f(i).	District's Required Match for IBG [5a X 0.33]			457.74
		District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	) District's RSBG Match to be Paid by District to C	Cooperative [5e X 0.:	33]	152.56
	* f(iv	) Total Required Local Match To Avoid Reversion	S		
		$[5f(i) + 5f(ii) + 5f(iii)] \dots$			610.30
	Miı	nimum Special Education Budget To Avoid Reve	ersions		
	* g.	Minimum Special Education Budget to Avoid Re			
		[5a + 5b + 5f(iv)]			1,997.40
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large scho	ol count are subject to	change through Octob	er enrollment
	cour				0.00
	F'Y'	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a			
		average] + [(20% statewide appropriation / statew district prior year ANB]	ide prior year AND,	) X	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school	count) x district		
		school count]	,		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large so	chool count) x distric	et	
	1.	large school count]			
	h.				0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIRE			
	Con	4	Elementary	High School	
		ınty Tax Year 2004 County Taxable Value	24 559 022 00	24,558,032.00	
	a. b.	FY 2004-05 County ANB (Budgeted)		529	
	c.	County Retirement Mill Value per ANB		46.42	
		•	22.00	10.12	
	d.	trict Tax Year 2004 District Taxable Value	1,899,075.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A N/A	
	f.	District Debt Service Mill Value Per ANB		N/A	
			110.07	14/11	
:		tewide Statewide Retirement Mill Value per ANB	21.59	42.86	
	** g.	Statewide Retifement with value per AND	21.39	42.00	

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
District: 0073 Edgar Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	29,768.84	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,106.30	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	577,673.87	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,899,075.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,944.08	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	4,239.48	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

**District: 0076 Belfry K-12 Schools** 

		, ,	FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BELFRY K-6	27	10,745.75	117,811.80	35	12,367.75	152,691.00
H1	BELFRY HS 9-12	42	225,273.00	234,097.50	48	225,273.00	267,468.00
M1	BELFRY 7-8	24	105,878.31	133,878.00	22	87,856.47	122,732.50
2.	* DIRECT STATE AIL	)					388,169.76
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						714,490.77
	* c. Maximum Budge	t Limit					894,188.32
	* d. Highest Budget V						004 100 22
	excluding tuition, excess reserves, and other overBASE revenues      * e. Highest Budget With A Vote						894,188.32
	= =						896,329.87
* f. Highest Voted Amount (3e-3d)					2,141.55		
4.	PRIOR YEAR INFO						700 770 20
	* a. FY 2004-2005 BASE Budget						709,770.30
	* b. FY 2004-2005 Maximum Budget						888,401.15
	* c. FY 2004-2005 ANB * d. FY 2004-2005 Adopted General Fund Budget						110
		_	_				896,329.87
	* e. FY 2004-2005 O * f. FY 2004-2005 E		•	•			170,687.34 d year DU3
_		-		-	uanzeu An	1 <b>B</b> under 50% 31	u year DOS
5.	SPECIAL EDUCATI		,	*		1.6. 1 1 .11	
	NOTE: Block Grant Eligi funding listed. Block Grant Eligi						eive the
	Block Grant Eligibilit			-			Yes
	Block Grant Rates	•					
	Instructional Block Gra	ant Rate []B	Gl per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine						1.314737924
	Special Education All						
	* a. Instructional Bloc		•	ate X ANB]			12,900.03
	* b. Related Services						N/A
	c. Reimbursement for						0.00
	* d. Total Special Edu			•			12,900.03
	Prorated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		4,299.39

District: 0076 Belfry K-12 Schools

Dis	trict:	0076 Belfry K-12 Schools			
	Rec	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			4,257.01
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	) District's RSBG Match to be Paid by District to Coo	perative [5e X 0.33]		1,418.80
	* f(iv	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			5,675.81
	Mi	nimum Special Education Budget To Avoid Reversi	ons		
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			18,575.84
6.		<b>EXIBILITY FUNDING (ESTIMATED):</b> e: Statewide appropriation, school count, and large school c nt.	ount are subject to chan	ge through Octol	per enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	_		
	c.	Estimated School Count	_ 0		
	d.	Estimated Large School Count	_ 0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]	•		
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	int) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMI	ENT FUND GTB:		
			Elementary H	Iigh School	
	Co	unty			

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
	b.	FY 2004-05 County ANB (Budgeted)	1,083	529
	c.	County Retirement Mill Value per ANB	22.68	46.42
	Disti	rict		
	d.	Tax Year 2004 District Taxable Value	1,290,814.00	1,290,814.00
	e.	FY 2004-05 District ANB (Budgeted)	63	47
	f.	District Debt Service Mill Value Per ANB	20.49	27.46
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

**District: 0076 Belfry K-12 Schools** 

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	163,864,956.46 107,450,132.42
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	18.71 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	136,729.68	166,807.50
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,356.07	3,249.77
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,639,714.38	4,853,434.49
	(e)	District taxable valuation (Tax Year 2004)***	1,290,814.00	1,290,814.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,349.00	3,563.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	10,154.44	9,756.23	19,910.67
b.	FY2003-2004 amount to avoid reversion	10,068.75	9,715.46	19,784.21
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 05 Carbon

**District: 1231 Luther Elem** 

		J	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LUTHER K-8	40	20,275.00	174,484.00	39	20,275.00	170,125.80
2.	* DIRECT STATE AID	)					87,057.27
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						164,314.64 205,855.60
	* c. Maximum Budget Limit						
	* d. Highest Budget Without A Vote						
	excluding tuition, excess reserves, and other overBASE revenues						164,314.64 205,855.60
	* e. Highest Budget With A Vote  * f. Highest Voted Amount (3e-3d)					41,540.96	
	_						41,340.90
4.	PRIOR YEAR INFO						152 706 16
	* a. FY 2004-2005 BASE Budget						152,706.16 191,314.80
	* b. FY 2004-2005 Maximum Budget						191,314.80
	* c. FY 2004-2005 ANB * d. FY 2004-2005 Adopted General Fund Budget						152,706.16
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget					0.00	
	* f. FY 2004-2005 Ed		•	•			alized EQ
5.		_				1	
٥.	5. SPECIAL EDUCATION FUNDING (FY2005-2006):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes	
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Related Services Block Grant Rate [RSBG] per ANB					46.23	
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education Allowable Cost Payments						
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			5,548.40
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d. Total Special Edu		•			5c]	5,548.40
	Prorated Cooperative	-		•	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,849.20

	unty:	05 Carbon 1231 Luther Elem			
DIS					
		quired Local Match  . District's Required Match for IBG [5a X 0.33]			1,830.97
		District's Required Match for RSBG [5b X 0.33]			1,630.97 N/A
		i) District's RSBG Match to be Paid by District to			610.24
		7) Total Required Local Match To Avoid Reversion [5f(i) + 5f(ii) + 5f(iii)]	ns		2,441.21
	Mi	nimum Special Education Budget To Avoid Rev			ŕ
	* g.	Minimum Special Education Budget to Avoid Ro [5a + 5b + 5f(iv)]	eversions		7,989.61
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large scho	ool count are subject to	change through Octol	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide strict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school school count]	count) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large s large school count]	chool count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIRI	EMENT FUND GTI	3:	
			Elementary	<b>High School</b>	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00	
	h	FY 2004-05 County ANR (Budgeted)	1 083	529	

		Elementary	High School
Cou	unty		
a.	Tax Year 2004 County Taxable Value	24,558,032.00	24,558,032.00
b.	FY 2004-05 County ANB (Budgeted)	1,083	529
c.	County Retirement Mill Value per ANB	22.68	46.42
Dist	rict		
d.	Tax Year 2004 District Taxable Value	1,070,199.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	40	N/A
f.	District Debt Service Mill Value Per ANB	26.75	N/A
Stat	rewide		
≉ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

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County: 05 Carbon
District: 1231 Luther Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	63,872.88	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,765.76	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,246,808.95	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,070,199.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	177.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	6,535.48	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	6,535.86	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.